

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re : Case No. 09-14873 (JMP)  
:   
: (Chapter 11)  
Finlay Enterprises, Inc., et al., :   
:   
: (Jointly Administered)  
Debtors. :   
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**APPOINTMENT OF COMMITTEE OF  
UNSECURED CREDITORS**

Pursuant to Section 1102(a) and 1102(b) of the Bankruptcy Code, the following creditors of the above-captioned debtor being among the largest unsecured claimants who are willing to serve are appointed to the committee of unsecured creditors:

1. HSBC Bank USA, National Association, as Indenture Trustee  
10 East 40<sup>th</sup> Street  
New York, New York 10016-0200  
Attn: Sandra Horowitz, Vice President  
Tel. No. (212) 525-1300
2. U.S. Bank National Association  
100 Wall Street, Suite 1600  
New York, NY 10005  
Attn: James E. Murphy, Vice President  
Tel. No. (212) 361-6174
3. Richline Group, Inc.  
115 South Mac Questen Parkway  
Mount Vernon, New York 10550  
Attn: Dennis Ulrich  
Tel. No. (914) 699-0000
4. Vaishali Diamond Corporation  
579 Fifth Avenue, Suite 1475  
New York, New York 10017  
Attn: Rajesh Shah  
Tel. No. (212) 308-6033

5. Royal Jewelry MFG, Inc.  
1001 Avenue of the Americas, 7<sup>th</sup> Floor  
New York, New York 10018  
Attn: Ben Hakimian  
Tel. No. (212) 302-2500
  
6. Le Vian Corp  
235 Great Neck Road  
Great Neck, New York 11021  
Attn: Eddie Le Vian, Chief Executive Officer  
Tel No. (516) 466-7250
  
7. Simon Property Group, Inc.  
115 West Washington Street  
Indianapolis, In 46204  
Attn: Ronald M. Tucker, Vice President/Bankruptcy Counsel  
Tel No. (317) 263-2346
  
8. Taubman Landlords  
200 E. Long Lake Road, Suite 300  
Bloomfield Hills, MI 48304  
Attn: Andrew Conway  
Tel No. (248) 258-7427
  
9. Zale Corporation  
901 W. Walnut Hill Lane  
Irving, Texas 75038  
Attn: Hilary Molay  
Tele No. (972) 580-4502

Dated: New York, New York  
August 13, 2009

DIANA G. ADAMS  
UNITED STATES TRUSTEE

By: /s/ Paul K. Schwartzberg

Paul K. Schwartzberg  
Trial Attorney  
33 Whitehall Street, 21<sup>st</sup> Floor  
New York, New York 10004  
Tel. No. (212) 510-0500